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**IN THE UNITED STATES PATENT
AND TRADEMARK OFFICE**

Applicant(s): Nobuyuki NAKAMURA et al.

Serial No. : 10/665,865

Filed : September 19, 2003

For : HIGH CARBON STEEL
SHEET AND PRODUCTION
METHOD THEREOF

Art Unit : 1742

Examiner : Deborah Yee

Docket No. : 01590CD/HG

Confirm. No.: 6753

Customer No.: 01933

MAIL STOP AF -
EXPEDITED PROCEDURE -
EXAMINING GROUP 1742

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Attorney: MARSHALL J. CHICK

Dated: April 4, 2006

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SECOND AMENDMENT UNDER 37 CFR 1.116
(AMENDMENT AFTER FINAL)

COMMISSIONER FOR PATENTS
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S I R :

This is in response to the Office Action dated
October 24, 2005, the term for which having been extended three
month by the enclosed PETITION and fee to expire April 24, 2006.

Amendments to the Claims are reflected in the listing of claims
which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.